

BYLAW NO. 550	
Bylaw name:	Comox Valley Water Local Service Area Parcel Tax Bylaw 2001, Amendment No. 1
Participants:	Electoral Area A (Baynes Sound/Denman-Hornby Island), Electoral Area B (Lazo North), Electoral Area C (Puntledge/Black Creek)
Purpose:	A bylaw to update the tax from a frontage tax to a per parcel charge and to waive the charge for Arden and Marsden/Camco parcels until 2027 and 2024 respectively
Amends bylaw:	2337
Repeals bylaw:	NA
Staff contact:	James Warren, General Manager of Corporate Services

STATUS	
Board approval:	Board, June 26, 2018:
	THAT the 'Financial Fairness for Capital Assets (Greater Comox Valley Water Distribution Service Policy' be approved;
	AND FURTHER THAT bylaws to repeal expired services and unnecessary parcel taxes, amend existing parcel taxes, transfer reserve funds and introduce new parcel taxes be considered by the board be adopted;
	AND FINALLY THAT the communication strategy presented in Appendix G to the staff report dated June 13, 2018 be approved in order to inform the residents and property owners in the Greater Comox Valley Water Distribution Service about the administrative changes and financial impacts.
1st & 2 nd readings:	
3rd reading:	
Final adoption:	

COMOX VALLEY REGIONAL DISTRICT

BYLAW NO. 550

A bylaw to update the tax from a frontage tax to a per parcel charge and to waive the charge for Arden and Marsden/Camco parcels until 2027 and 2024 respectively

WHEREAS the Comox Valley Regional District (CVRD) adopted Bylaw No. 1886, being "Comox Valley Water Local Service Establishment (Conversion) Bylaw 1886, 1996" on October 20, 1996;

AND WHEREAS the Comox Valley Regional District (CVRD) adopted Bylaw No. 2337 being "Comox Valley Water Local Service Area Parcel Tax Bylaw 2001" on January 29, 2001.

AND WHEREAS the Board executed the Comox Valley Water Distribution Services Merger Project, which applies a parcel tax to all parcels in the Comox Valley Water Local Service for operating, capital or reserve contributions as is deemed necessary;

AND WHEREAS the Board recognizes that parcels in Arden and Marsden/Camco have already contributed towards the capital, operating and reserve funds for the expanded Comox Valley Local Service and therefore, the properties in the Arden and Marsden/Camco areas are exempt from this Comox Valley parcel tax until equity is achieved and the Arden and Marsden / Camco will begin paying the parcel tax, by bylaw, in 2027 and 2024 respectively;

NOW THEREFORE the board of the Comox Valley Regional District in open meeting assembled enacts as follows:

Amendment

- 1. Bylaw No. 2337 being "Comox Valley Water Local Service Area Parcel Tax Bylaw 2001" is hereby amended as follows:
 - a) By replacing Section 1, which reads:
 - "1. In this Bylaw, unless the context otherwise requires:
 - a) "actual frontage" means the distance that a parcel of land actually abuts on a highway, statutory right of way or easement upon or under which there is a water main.
 - b) "capable of connection" means that a parcel abuts a highway, statutory right of way or easement upon or under which there is a water main with sufficient capacity to service the parcel.
 - c) "collector" means the Manager of Financial Administration of the Regional District and, in her or his absence, means that person's Deputy.
 - d) "irregularly shaped parcel" means a parcel that is not rectangular.
 - e) "parcel" means any lot, block or other area in which real property is held or into which it is subdivided.
 - f) "taxable frontage" means the actual frontage or, if applicable, the distance that a parcel of land is deemed to abut on the work or highway and in respect of which parcel the parcel tax is levied for the work or service under this Bylaw."

with the following:

- "1. In this Bylaw, unless the context otherwise requires:
 - a) "capable of connection" means that a parcel abuts a highway, statutory right of way or easement upon or under which there is a water main with sufficient capacity to service the parcel.
 - b) "collector" means the Corporate Financial Officer of the Regional District and, in her or his absence, means that person's Deputy.
 - c) "parcel" means any lot, block or other area in which real property is held or into which it is subdivided."
- b) By deleting the word "Area" from Section 2.
- c) By deleting Sections 3, 4, 5, 6 and 7 in their entirety and inserting new sections as follows:
 - "3. The Comox Valley Water Local Service parcel tax roll shall be used for imposition of this parcel tax.
 - 4. The parcel tax to be levied each year is \$60 per parcel.
 - 5. The parcel tax is reduced to one charge of \$60 per folio each year in situations where a folio is made up of more than one parcel and the owner or a previous owner of the parcel has already paid towards the cost of the service for that year.
 - 6. Those parcels noted in Appendix A to this bylaw (Arden parcels) are not required to pay the parcel tax until 2027 as those parcels have already paid towards the capital, operating and reserve funds costs of the service through execution of the Comox Valley Water Distribution
 Services Merger Project.
 - 7. Those parcels noted in Appendix B to this bylaw (Marsden/Camco parcels) are not required to pay the parcel tax until 2024 as those parcels have already paid towards the capital, operating and reserve fund costs of the service through execution of the Comox Valley Water Distribution Services Merger Project."
- d) By adding Appendix 'A' and 'B', attached to and forming part of this bylaw.

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This Bylaw No. 550 may be cited for all purposes as "Comox Valley Water Local Service Area Parcel Tax Bylaw 2001, Amendment No. 1".

Read a first and second time this	day of	2018
Read a third time this	day of	2018
Adopted this	day of	2018
Chair	Corporate Legislative Or	ficer
I hereby certify the foregoing to be a true and cor Water Local Service Area Parcel Tax Bylaw 2001, Comox Valley Regional District on the day of	Amendment No. 1" as adopted by the b	
		20
	Corporate Legislative Or	ticer

Appendix 'A' <u>Arden Parcels Exempt from This Parcel Tax Until 2027</u>

Roll Number (Appendix A – Arden Parcels)
01458000
01462000
01463000
01464000
01465000
01466000
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01468000
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01471000
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Roll Number (Appendix A – Arden Parcels)
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Roll Number (Appendix A – Arden Parcels)
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01564014
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Roll Number (Appendix A – Arden Parcels)
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02278126
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02278130
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02908044
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02908052
02908200
02908220
02908225

Roll Number (Appendix A – Arden Parcels)
02908230
02908235
02908240
02908245
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02908265
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03699045
03699070
03699105
03699125
03699130
03699135

Appendix 'B' Marsden/Camco Parcels Exempt from This Parcel Tax Until 2024

Roll Number (Appendix A – Marsden/Camco Parcels)
01457045
01457050
01457055
01457060
01457065
01457070
01457075
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01457085
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01457095
01457100
01457105
01457110
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02065000
02066000
02067000
02076100
02165000
02176000
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02180005
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02225000
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02237000
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02242010
02242015
02242020
02242025

Roll Number (Appendix A – Marsden/Camco Parcels) 02242030 02242040 02242045 02242055 02242060 02242070 02242075 02242080 02242085 02242100 02242110 02242115 02242120 02242125 02242125 02242120 0224215 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242150 02242205 02242205 02242205 02242205 02242250 02242250 02242250 02242280 02242280 02242300 02242300 02242300 035776000 035776000 03597000 03695000 03695000 03695000 03695000 03697000	
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02242040 02242045 02242050 02242055 02242060 02242065 02242070 02242075 02242080 02242100 02242110 02242115 02242110 02242125 02242120 02242155 02242120 02242155 02242140 02242155 02242140 0224255 02242250 02242255 02242200 02242255 02242200 02242280 02242280 02242280 02242280 02242280 02242280 02242300 02242300 02242300 03577000 03577000 03577000 03598000 03699000 03699000 03699000 03699000 03699000 03699000	
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Roll Number (Appendix A – Marsden/Camco Parcels)
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03699030
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05847110